

House Study Bill 724 - Introduced

SENATE/HOUSE FILE _____
BY (PROPOSED DEPARTMENT OF
REVENUE BILL)

A BILL FOR

1 An Act relating to state and local finances and the duties and
2 procedures of the department of revenue by providing for
3 electronic filing, communications, and records, modifying
4 transfer tax remittances, the assessment of property,
5 the collection of debt, and the taxation of pass-through
6 entities, reducing inheritance taxes for unknown heirs,
7 establishing salaries, providing for a fee, making
8 appropriations, and providing penalties, and including
9 effective date, applicability, and retroactive applicability
10 provisions.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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DIVISION I

RECORD RETENTION

Section 1. Section 422.68, subsections 3 and 4, Code 2022, are amended to read as follows:

3. a. The director ~~may shall~~ destroy useless records and returns, reports, and communications records of any taxpayer filed with or kept by the department after those returns, records, reports, or communications have been in the custody of the department for a period of not less than three years or such time as the director prescribes by rule. However, after the accounts of a person have been examined by the director and the amount of tax and penalty due have been finally determined, the director may order the destruction of any records previously filed by that taxpayer, notwithstanding the fact that those records have been in the custody of the department for a period less than three years. These records and documents shall be destroyed in the manner prescribed by the director by the end of the calendar year following the year in which the record is determined by the department to be useless.

b. (1) A taxpayer or the department may request that a specific record be retained beyond the useful life of the record.

(2) The director shall have the discretion to approve or deny a request made pursuant to subparagraph (1).

c. Notwithstanding paragraph "a", the department may retain any of the following:

(1) A record that no longer contains personally identifiable information of a specific taxpayer.

(2) A record described in section 17A.3, subsection 1, paragraph "d" or "e".

d. The department shall adopt rules pursuant to chapter 17A to administer this subsection.

4. The department may make photostat, microfilm, electronic, or other electronic or photographic copies of records, reports, and other papers either filed by the taxpayer

1 or prepared by the department, or make such copies by other
2 methods. In addition, the department may create ~~and~~ or use
3 any system of recordkeeping reasonably calculated to preserve
4 its records for any time period required by law. When ~~these~~
5 ~~photostat, electronic, microfilm, or other copies have been a~~
6 copy is made, the department may destroy the original ~~records~~
7 record which are the served as the basis for the copies copy
8 in any manner prescribed by the director. ~~These photostat,~~
9 ~~electronic, microfilm, or other types of copies, when no longer~~
10 ~~of use, may be destroyed~~ A copy shall be subject to destruction
11 as provided in [subsection 3](#). ~~These photostat, microfilm,~~
12 ~~electronic, or other records~~ A copy shall be admissible in
13 evidence when duly certified and authenticated by the officer
14 having custody and control of ~~them~~ the record.

15 Sec. 2. EFFECTIVE DATE. This division of this Act takes
16 effect January 1, 2025.

17 DIVISION II

18 ELECTRONIC FILING — FIDUCIARIES — BUSINESS ENTITIES

19 Sec. 3. Section 422.14, subsection 1, Code 2022, is amended
20 to read as follows:

21 1. a. A fiduciary subject to taxation under this
22 subchapter, as provided in [section 422.6](#), shall make a return,
23 signed in accordance with forms and rules prescribed by the
24 director, for the individual, estate, or trust for whom or for
25 which the fiduciary acts, if the taxable income thereof amounts
26 to six hundred dollars or more. A nonresident fiduciary shall
27 file a copy of the federal income tax return for the current
28 tax year with the return required by [this section](#).

29 b. (1) A fiduciary required to file a return under
30 paragraph "a", shall file the return in an electronic format as
31 specified by the department in a tax year in which any of the
32 following circumstances apply:

33 (a) The individual, estate, or trust for whom or which the
34 fiduciary acts has two hundred fifty thousand dollars or more
35 in gross receipts, as defined by rule by the department.

1 (b) The fiduciary is required to provide ten or more
2 schedules K-1 to the beneficiaries.

3 (c) The fiduciary reports twenty-five thousand dollars or
4 more of Iowa tax credits on the return.

5 (2) This paragraph "b" applies to any form or schedule
6 supporting a return required to be electronically filed or
7 any amended return if the amended return meets any of the
8 circumstances requiring electronic filing in this paragraph.

9 c. (1) Notwithstanding paragraph "b", the department may
10 provide an exception to the electronic filing requirement.

11 (2) A return subject to the electronic filing requirement in
12 paragraph "b" that is filed in a manner other than an electronic
13 format specified by the department shall not be considered
14 a valid return unless the department provides an exception
15 pursuant to this paragraph.

16 d. The department shall adopt rules to implement this
17 subsection.

18 Sec. 4. Section 422.15, subsection 2, Code 2022, is amended
19 to read as follows:

20 2. a. Every partnership, including limited partnerships,
21 doing business in this state, or deriving income from sources
22 within this state as defined in [section 422.32, subsection 1,](#)
23 paragraph "g", shall make a return, stating specifically the
24 net income and capital gains or losses reported on the federal
25 partnership return, the names and addresses of the partners,
26 and their respective shares in said amounts.

27 b. (1) A partnership required to file a return under
28 paragraph "a", shall file the return in an electronic format
29 specified by the department in a tax year in which any of the
30 following circumstances apply:

31 (a) The partnership has two hundred fifty thousand dollars
32 or more in total gross receipts, as defined by rule by the
33 department.

34 (b) The partnership is required to provide ten or more Iowa
35 schedules K-1 to the partners.

1 (c) The partnership reports twenty-five thousand dollars or
2 more of Iowa tax credits on the return.

3 (2) This paragraph "b" applies to any form or schedule
4 supporting a return required to be electronically filed or
5 any amended return if the amended return meets any of the
6 circumstances requiring electronic filing in this paragraph.

7 c. (1) Notwithstanding paragraph "b", the department may
8 provide an exception to the electronic filing requirement.

9 (2) A return subject to the electronic filing requirement in
10 paragraph "b" that is filed in a manner other than an electronic
11 format specified by the department shall not be considered
12 a valid return unless the department provides an exception
13 pursuant to this paragraph.

14 d. The department shall adopt rules to implement this
15 subsection.

16 Sec. 5. Section 422.16B, subsection 8, Code 2022, is amended
17 to read as follows:

18 8. a. For the efficient administration of [this chapter](#), the
19 director may require or provide for the composite return on the
20 same form as or combined with a pass-through entity's annual
21 return required under [section 422.14](#), [422.15](#), or [422.36](#), but in
22 such case the composite return shall be considered a separate
23 return for purposes of [this chapter](#) and [section 421.27](#).

24 b. (1) If a pass-through entity is required to file its
25 annual return under section 422.14, 422.15, or 422.36 in an
26 electronic format, the pass-through entity shall file its
27 composite return for the same taxable year in an electronic
28 format specified by the department.

29 (2) This paragraph applies to any form or schedule
30 supporting a return required to be electronically filed or
31 any amended return if the amended return meets any of the
32 circumstances requiring electronic filing in this paragraph.

33 c. A return subject to the electronic filing requirement in
34 paragraph "b" that is filed in a manner other than an electronic
35 format specified by the department shall not be considered a

1 valid return.

2 d. The department shall adopt rules to implement this
3 subsection.

4 Sec. 6. Section 422.36, Code 2022, is amended by adding the
5 following new subsection:

6 NEW SUBSECTION. 8. a. A corporation shall file a return
7 required under this section in an electronic format specified
8 by the department for any tax year if any of the following
9 circumstances apply:

10 (1) The corporation has gross receipts of two hundred fifty
11 thousand dollars or more, as defined by rule by the department.

12 (2) The corporation reports twenty-five thousand dollars or
13 more of Iowa tax credits on the return.

14 b. A corporation described in subsection 5 shall file all
15 returns required under this section in an electronic format
16 specified by the department for any tax year if any of the
17 following circumstances apply:

18 (1) The corporation has gross receipts of two hundred fifty
19 thousand dollars or more, as defined by rule by the department.

20 (2) The corporation is required to provide ten or more Iowa
21 schedules K-1 to shareholders.

22 (3) The corporation reports twenty-five thousand dollars or
23 more of Iowa tax credits on the return.

24 c. This subsection applies to any form or schedule
25 supporting a return required to be electronically filed or
26 any amended return if the amended return meets any of the
27 circumstances requiring electronic filing in this subsection.

28 d. (1) Notwithstanding paragraphs "a" and "b", the
29 department may provide an exception to the requirement to file
30 a return in an electronic format.

31 (2) A return subject to the electronic filing requirement
32 in this subsection that is filed in a manner other than in an
33 electronic format specified by the department shall not be
34 considered a valid return unless the department provides an
35 exception pursuant to this paragraph.

1 e. The department shall adopt rules to implement this
2 subsection.

3 Sec. 7. Section 422.37, Code 2022, is amended by adding the
4 following new subsection:

5 NEW SUBSECTION. 8. a. (1) The affiliated group shall
6 file a return under this section for each taxable year in an
7 electronic format specified by the department, regardless of
8 the total gross receipts of or amount of credits reported by
9 the affiliated group.

10 (2) For purposes of the electronic filing requirement, a
11 return of an affiliated group includes any form or schedule
12 supporting the return or any amended return of the affiliated
13 group.

14 (3) The financial institution is a corporation subject
15 to the electronic filing requirement under section 422.36,
16 subsection 8, paragraph "b".

17 b. (1) Notwithstanding paragraph "a", the department may
18 provide an exception to file a return in an electronic format.

19 (2) A return subject to the electronic filing requirement
20 in paragraph "a" that is filed in a manner other than in an
21 electronic format specified by the department shall not be
22 considered a valid return unless the department provides an
23 exception pursuant to this paragraph.

24 c. The department shall adopt rules to implement this
25 subsection.

26 Sec. 8. Section 422.62, Code 2022, is amended to read as
27 follows:

28 **422.62 Due and delinquent dates.**

29 1. The franchise tax is due and payable on the first
30 day following the end of the taxable year of each financial
31 institution, and is delinquent after the last day of the fourth
32 month following the due date or forty-five days after the due
33 date of the federal tax return, excluding extensions of time
34 to file, whichever is the later. Every financial institution
35 shall file a return as prescribed by the director on or before

1 the delinquency date.

2 2. a. (1) A financial institution shall file a return
3 required under this section in an electronic format specified
4 by the department for any tax year if any of the following
5 circumstances apply:

6 (a) The financial institution has two hundred fifty
7 thousand dollars or more in gross receipts, as defined by rule
8 by the department.

9 (b) The financial institution reports twenty-five thousand
10 dollars or more of Iowa tax credits on the return.

11 (c) The financial institution is a corporation subject
12 to the electronic filing requirement under section 422.36,
13 subsection 8, paragraph "b".

14 (2) This paragraph "a" applies to any form or schedule
15 supporting a return required to be electronically filed or
16 any amended return if the amended return meets any of the
17 circumstances requiring electronic filing in this paragraph.

18 b. (1) Notwithstanding paragraph "a", the department may
19 provide an exception to the requirement to file a return in an
20 electronic format.

21 (2) A return subject to the electronic filing requirement
22 in paragraph "a" that is filed in a manner other than in an
23 electronic format specified by the department shall not be
24 considered a valid return unless the department provides an
25 exception pursuant to this paragraph.

26 c. The department shall adopt rules to implement this
27 subsection.

28 Sec. 9. APPLICABILITY.

29 1. Except as provided in subsection 2, this division of this
30 Act applies to tax years ending on or after December 31, 2022,
31 or for tax years ending on or after December 31 of the calendar
32 year in which the department implements a system for receiving
33 the electronic returns required by this division of this Act,
34 whichever is later.

35 2. The section of this division of this Act amending section

1 422.14, subsection 1, applies to tax years ending on or after
2 December 31, 2023, or for tax years ending on or after December
3 31 of the calendar year in which the department implements a
4 system for receiving the electronic fiduciary returns required
5 by this division of this Act, whichever is later.

6 3. The department of revenue shall notify the Code editor by
7 December 1 of the calendar year the department has implemented
8 a system for receiving the electronic returns or electronic
9 fiduciary returns required by this division of this Act.

10 DIVISION III

11 ELECTRONIC FILING — CREDIT UNIONS

12 Sec. 10. Section 533.329, subsection 3, Code 2022, is
13 amended to read as follows:

14 3. a. Returns shall be in the form the director of
15 revenue prescribes, and shall be filed with the department of
16 revenue on or before the last day of the fourth month after
17 the expiration of the tax year. The moneys and credits tax is
18 due and payable on the last day of the fourth month after the
19 expiration of the tax year.

20 b. A credit union shall file a return required under this
21 section in an electronic format specified by the department for
22 each tax year.

23 c. (1) Notwithstanding paragraph "b", the department may
24 provide an exception to file a return in an electronic format.

25 (2) A return subject to the electronic filing requirement
26 in paragraph "b" that is filed in a manner other than in an
27 electronic format specified by the department shall not be
28 considered a valid return unless the department provides an
29 exception pursuant to this paragraph.

30 d. The department shall adopt rules to implement this
31 subsection.

32 Sec. 11. APPLICABILITY.

33 1. This division of this Act applies to tax years ending
34 on or after December 31, 2024, or for tax years ending on or
35 after December 31 of the calendar year in which the department

1 implements a system for receiving the electronic returns
2 required by this division of this Act, whichever is later.

3 2. The department of revenue shall notify the Code editor by
4 December 1 of the calendar year the department has implemented
5 a system for receiving electronic returns required by this
6 division of this Act.

7 DIVISION IV

8 AUTHORITY TO CHARGE FEES

9 Sec. 12. Section 421.17, Code 2022, is amended by adding the
10 following new subsection:

11 NEW SUBSECTION. 37. To establish a fee, by rule, and charge
12 a person for a copy of a return. The fee shall be retained by
13 the department of revenue.

14 Sec. 13. LEGISLATIVE INTENT. This division of this Act
15 shall not be construed to prohibit the department of revenue
16 from charging a fee for a copy of a return prior to the
17 enactment of this division of this Act pursuant to another
18 authority of the department.

19 It is the intent of the general assembly that this division
20 of this Act is a conforming amendment consistent with current
21 state law, and the amendment does not change the application of
22 the current law but instead reflects current law both before
23 and after enactment of this division of this Act.

24 DIVISION V

25 AUTHORITY TO ACT ON BEHALF OF TAXPAYER

26 Sec. 14. Section 421.59, subsection 2, unnumbered paragraph
27 1, Code 2022, is amended to read as follows:

28 Unless otherwise prohibited by law, the department may
29 authorize the following persons to act and receive information
30 on behalf of and exercise all of the rights of a taxpayer,
31 regardless of whether a power of attorney has been filed
32 pursuant to subsection 1:

33 Sec. 15. Section 421.59, subsection 2, paragraph d, Code
34 2022, is amended by striking the paragraph and inserting in
35 lieu thereof the following:

1 *d.* An individual holding the following title or position
2 within a corporation, association, partnership, or other
3 business entity:

4 (1) An officer or employee of the corporation or association
5 who is authorized to act on behalf of the corporation or
6 association in tax matters.

7 (2) A designated partner or employee of the partnership
8 who is authorized to act on behalf of the partnership in tax
9 matters.

10 (3) A person authorized to act on behalf of the limited
11 liability company in tax matters pursuant to a valid statement
12 of authority or employee of the company who is authorized to
13 act on behalf of the company in tax matters.

14 Sec. 16. Section 421.59, subsection 2, Code 2022, is amended
15 by adding the following new paragraphs:

16 NEW PARAGRAPH. *i.* A trustee.

17 (1) Upon request, the trustee shall submit to the department
18 a certification of the trust, copy of the trust documents, or
19 court order appointing the trustee.

20 (2) The department has standing to petition the court that
21 appointed the trustee to verify the appointment or to determine
22 the scope of the appointment.

23 NEW PARAGRAPH. *j.* A person named as general or durable
24 power of attorney on a document which is currently in force
25 and such document has not been prescribed by the department of
26 revenue.

27 Sec. 17. Section 421.59, Code 2022, is amended by adding the
28 following new subsections:

29 NEW SUBSECTION. 3A. An individual acting on behalf of
30 a taxpayer pursuant to subsection 2 must certify that the
31 individual possesses actual authority to act on behalf of the
32 taxpayer in tax matters.

33 NEW SUBSECTION. 3B. In addition to documents required under
34 subsection 2, the department shall require any documents or
35 other evidence to demonstrate an individual has authority to

1 act on behalf of the taxpayer before the department.

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DIVISION VI

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ELECTRONIC COMMUNICATION

4 Sec. 18. Section 421.60, subsection 11, Code 2022, is
5 amended by striking the subsection and inserting in lieu
6 thereof the following:

7 11. *Electronic communication.*

8 a. As used in this subsection, "*electronic communication*"
9 means a notice, correspondence, or other communication provided
10 electronically.

11 b. The department of revenue, by rule, may permit a person
12 to elect to receive an electronic communication from the
13 department.

14 c. (1) Notwithstanding any provision of law to the
15 contrary, when an electronic communication is posted to the
16 department's electronic portal for a person who has made such
17 an election, the posting of the electronic communication shall
18 satisfy any requirement of mailing or personal service in this
19 title, chapter 272D, or sections 321.105A and 533.329.

20 (2) The department may send any notice, correspondence,
21 or other communication by mail to a person who has elected to
22 receive an electronic communication from the department.

23 (3) If the department sends a notice, correspondence,
24 or other communication by both mail and by electronic
25 communication, service occurs upon the earlier of when the
26 communication is posted to the department's electronic portal
27 or mailed.

28 d. The director of revenue may adopt rules and establish
29 procedures under this subsection.

30

DIVISION VII

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INCOME STATEMENTS TO BE PROVIDED TO THE DEPARTMENT

32 Sec. 19. Section 422.16, subsection 2, paragraphs b and c,
33 Code 2022, are amended to read as follows:

34 b. Every withholding agent on or before the ~~end~~ fifteenth
35 day of the second month following the close of the calendar

1 year in which the withholding occurs shall make an annual
2 reporting of taxes withheld and other information prescribed
3 by the director and send to the department copies of ~~wage and~~
4 ~~tax statements with the return~~ income statements required
5 by subsection 7. At the discretion of the director, the
6 withholding agent shall not be required to send ~~wage statements~~
7 ~~and tax~~ income statements with the annual ~~reporting return~~
8 ~~form~~ report if the information is available from the internal
9 revenue service or other state or federal agencies.

10 c. If the director has reason to believe that the collection
11 of the tax provided for in subsections 1 and 12 is in jeopardy,
12 the director may require the employer or withholding agent to
13 ~~make the report~~ file a return as required in subsection 2,
14 paragraph "a", and pay the tax at any time, in accordance with
15 section 422.30. The director may authorize incorporated banks,
16 trust companies, or other depositories authorized by law which
17 are depositories or financial agents of the United States or of
18 this state, to receive any tax imposed under this chapter, in
19 the manner, at the times, and under the conditions the director
20 prescribes. The director shall also prescribe the manner,
21 times, and conditions under which the receipt of the tax by
22 those depositories is to be treated as payment of the tax to
23 the department.

24 Sec. 20. Section 422.16, subsection 7, Code 2022, is amended
25 to read as follows:

26 7. a. Every withholding agent required to deduct and
27 withhold a tax under subsections 1 and 12 of this section
28 shall furnish to such employee, nonresident, or other person
29 in respect of the ~~remuneration~~ income paid by such employer
30 or withholding agent to such employee, nonresident, or other
31 person during the calendar year, on or before January 31 of
32 the succeeding year, or, in the case of employees, if the
33 employee's employment is terminated before the close of such
34 calendar year, within thirty days from the day on which the
35 last payment of wages or other taxable income is made, if

1 requested by such employee, but not later than January 31 of
2 the following year, ~~a written~~ an income statement showing the
3 following:

4 (1) The name and address of such employer or withholding
5 agent, and the taxpayer identification number of such employer
6 or withholding agent.

7 (2) The name of the employee, nonresident, or other person
8 and that person's ~~federal social security account~~ taxpayer
9 identification number, together with the last known address of
10 such employee, nonresident, or other person to whom wages have
11 or other taxable income has been paid during such period.

12 (3) The gross amount of wages, or other taxable income, paid
13 to the employee, nonresident, or other person.

14 (4) The total amount deducted and withheld as tax under the
15 provisions of subsections 1 and 12 of this section.

16 (5) The total amount of federal income tax withheld.

17 *b.* The income statements required to be furnished by this
18 subsection in respect of any wages or other taxable Iowa income
19 or any additional information required to be displayed on the
20 income statement shall be in such form or forms as the director
21 may, by ~~regulation~~ rule, prescribe.

22 Sec. 21. Section 422.16, subsection 10, paragraphs a and b,
23 Code 2022, are amended to read as follows:

24 *a.* ~~An~~ In addition to any other penalty provided by law,
25 an employer or withholding agent required under this chapter
26 to furnish a statement required by this chapter who willfully
27 furnishes a false or fraudulent statement, or who willfully
28 fails to furnish the statement is, for each failure, subject
29 to a civil penalty of five hundred dollars, the penalty to be
30 in addition to any criminal penalty otherwise provided by the
31 Code. to furnish or file an income statement required by this
32 statement is subject to a civil penalty of five hundred dollars
33 for each occurrence of the following:

34 (1) Willful failure to furnish an employee, nonresident, or
35 other person with an income statement.

1 collected by the county recorder. If the county recorder
2 is unable to collect the tax, the director of revenue shall
3 collect the tax in the same manner as taxes are collected in
4 chapter 422, subchapter III. If collected by the director
5 of revenue, the director shall ~~pay~~ remit to the county its
6 proportionate share of the tax. Section 422.25, subsections
7 1, 2, 3, and 4, and sections 422.26, 422.28 through 422.30,
8 and 422.73, consistent with this chapter, apply with respect
9 to the collection of any tax or additional tax found to be due,
10 in the same manner and with the same effect as if the deed,
11 instrument, or writing were an income tax return within the
12 meaning of those statutes.

13 Sec. 24. Section 428A.8, subsection 2, unnumbered paragraph
14 1, Code 2022, is amended to read as follows:

15 The ~~treasurer of state~~ department of revenue shall deposit
16 or transfer the receipts ~~paid~~ remitted to the treasurer of
17 state department of revenue pursuant to subsection 1 to either
18 the general fund of the state, the housing trust fund created
19 in section 16.181, or the shelter assistance fund created in
20 section 16.41 as follows:

21 Sec. 25. Section 428A.9, Code 2022, is amended to read as
22 follows:

23 **428A.9 Refund of tax.**

24 To receive a refund from the state the taxpayer shall
25 petition the state appeal board for a refund of the amount of
26 overpayment of the tax ~~paid~~ remitted to the treasurer of state
27 department of revenue. To receive a refund from the county
28 the taxpayer shall petition the board of supervisors for a
29 refund of the remaining portion of the overpayment paid to that
30 county.

31 DIVISION IX

32 BOARD OF REVIEW ELIGIBILITY

33 Sec. 26. Section 441.32, Code 2022, is amended by adding the
34 following new subsection:

35 NEW SUBSECTION. 3. If a board member is removed under this

1 section, the board member shall not be eligible for appointment
2 to a board of review in this state for six years following the
3 date of the removal.

4 DIVISION X

5 EQUALIZATION ADJUSTMENTS — APPEALS

6 Sec. 27. Section 441.48, Code 2022, is amended to read as
7 follows:

8 **441.48 Notice of adjustment — protest appeal — final**
9 **action.**

10 1. Before the department of revenue shall adjust the
11 valuation of any class of property any such percentage, the
12 department shall first serve ten days' notice by mail, on the
13 county auditor of the county whose valuation is proposed to be
14 adjusted.

15 2. If the county or assessing jurisdiction intends
16 to ~~protest~~ appeal the proposed adjustment, the board of
17 supervisors or city council, city or county attorney, or
18 other official of the county or assessing jurisdiction, as
19 applicable, shall provide the department with written notice of
20 intent to ~~protest prior to expiration of the ten days' notice~~
21 appeal within ten days of the notice provided by the department
22 of revenue under subsection 1.

23 3. ~~After expiration of the ten days' notice, the county~~
24 ~~or assessing jurisdiction may appear by its city council or~~
25 ~~board of supervisors, city or county attorney, or city or~~
26 ~~county officials, and make written or oral protest against such~~
27 ~~proposed adjustment.~~ Upon receiving a timely notice of intent
28 to appeal under subsection 2, the department shall schedule a
29 hearing on the proposed adjustment with the county or assessing
30 jurisdiction. A county or assessing jurisdiction may submit
31 an oral presentation at the hearing supported by written
32 documentation or may submit a written presentation in lieu
33 of making an oral presentation at a hearing. The county or
34 assessing jurisdiction shall submit all written documentation
35 to the department prior to the date of the hearing or, if the

1 county or assessing jurisdiction elects a written presentation,
2 not later than the date the written presentation is submitted.

3 4. The ~~protest~~ appeal shall consist ~~simply~~ of a statement
4 of the ~~error, or errors,~~ complained of with such facts and
5 documentation as may lead to ~~their~~ correction of such errors.

6 5. Appeals of the proposed adjustment under this section
7 are not subject to Code chapter 17A. After written protest is
8 received, or an oral protest is heard the hearing is held or
9 the written presentation is submitted, the final action may be
10 taken in reference to the proposed adjustment.

11 DIVISION XI

12 BUSINESS PROPERTY TAX CREDIT AND ASSESSMENT LIMITATIONS

13 Sec. 28. Section 2.48, subsection 3, paragraph f,
14 subparagraph (5), Code 2022, is amended by striking the
15 subparagraph.

16 Sec. 29. Section 331.512, subsection 5, Code 2022, is
17 amended by striking the subsection.

18 Sec. 30. Section 331.559, subsection 15, Code 2022, is
19 amended by striking the subsection.

20 Sec. 31. Section 357H.9, subsection 1, paragraph d,
21 subparagraph (2), Code 2022, is amended to read as follows:

22 (2) The difference between the actual value of the property
23 as determined by the assessor each year and the ~~percentage~~
24 ~~of adjustment certified for that year by the director of~~
25 ~~revenue on or before November 1~~ assessed value of the property
26 following application of the assessment limitations pursuant to
27 section 441.21, subsection 9, ~~multiplied by the actual value of~~
28 ~~the property as determined by the assessor,~~ shall be subtracted
29 from the actual value of the property as determined pursuant to
30 section 403.19, subsection 1.

31 Sec. 32. Section 357H.9, subsection 1, paragraph f,
32 subparagraph (1), Code 2022, is amended to read as follows:

33 (1) "*Base year taxable value*" means the actual value of
34 the property as determined in [section 403.19, subsection 1,](#)
35 ~~multiplied by the percentage of adjustment certified for the~~

1 ~~assessment year specified in section 403.19, subsection 1,~~
2 ~~by the director of revenue on or before November 1 following~~
3 application of the assessment limitations pursuant to section
4 441.21, subsection 9.

5 Sec. 33. Section 403.20, Code 2022, is amended to read as
6 follows:

7 **403.20 Percentage of adjustment considered in value**
8 **assessment.**

9 In determining the assessed value of property within an
10 urban renewal area which is subject to a division of tax
11 revenues pursuant to section 403.19, the difference between the
12 actual value of the property as determined by the assessor each
13 year and ~~the percentage of adjustment certified for that year~~
14 ~~by the director of revenue on or before November 1 pursuant~~
15 ~~to section 441.21, subsection 9,~~ multiplied by the actual
16 value of the property as determined by the assessor following
17 application of the assessment limitations under section 441.21,
18 subsection 9, shall be subtracted from the actual value of the
19 property as determined pursuant to section 403.19, subsection
20 1. If the assessed value of the property as determined
21 pursuant to section 403.19, subsection 1, is reduced to zero,
22 the additional valuation reduction shall be subtracted from the
23 actual value of the property as determined by the assessor.

24 Sec. 34. Section 426C.2, Code 2022, is amended to read as
25 follows:

26 **426C.2 Business property tax credit fund — appropriation.**

27 1. A business property tax credit fund is created in the
28 state treasury under the authority of the department. For the
29 fiscal year beginning July 1, 2014, there is appropriated from
30 the general fund of the state to the department to be credited
31 to the fund, the sum of fifty million dollars to be used for
32 business property tax credits authorized in **this chapter**. For
33 the fiscal year beginning July 1, 2015, there is appropriated
34 from the general fund of the state to the department to be
35 credited to the fund, the sum of one hundred million dollars

1 to be used for business property tax credits authorized in
2 this chapter. For the fiscal year beginning July 1, 2016, and
3 each fiscal year thereafter beginning before July 1, 2023,
4 there is appropriated from the general fund of the state to the
5 department to be credited to the fund, the sum of one hundred
6 twenty-five million dollars to be used for business property
7 tax credits authorized in **this chapter**.

8 2. Notwithstanding **section 12C.7, subsection 2**, interest or
9 earnings on moneys deposited in the fund shall be credited to
10 the fund. Moneys in the fund are not subject to the provisions
11 of **section 8.33** and shall not be transferred, used, obligated,
12 appropriated, or otherwise encumbered except as provided in
13 this chapter. However, moneys remaining in the fund at the end
14 of the fiscal year beginning July 1, 2022, shall be transferred
15 by the department for deposit in the general fund of the state.

16 Sec. 35. **NEW SECTION. 426C.10 Future repeal.**

17 This chapter is repealed July 1, 2024.

18 Sec. 36. Section 441.21, subsection 5, Code 2022, is amended
19 to read as follows:

20 5. a. For valuations established as of January 1, 1979,
21 property valued by the department of revenue pursuant to
22 chapters 428, **433, 437, and 438** shall be considered as one
23 class of property and shall be assessed as a percentage of
24 its actual value. The percentage shall be determined by the
25 director of revenue in accordance with the provisions of this
26 section. For valuations established as of January 1, 1979, the
27 percentage shall be the quotient of the dividend and divisor
28 as defined in **this section**. The dividend shall be the total
29 actual valuation established for 1978 by the department of
30 revenue, plus ten percent of the amount so determined. The
31 divisor for property valued by the department of revenue
32 pursuant to **chapters 428, 433, 437, and 438** shall be the
33 valuation established for 1978, plus the amount of value added
34 to the total actual value by the revaluation of the property
35 by the department of revenue as of January 1, 1979. For

1 valuations established as of January 1, 1980, property valued
2 by the department of revenue pursuant to chapters 428, 433,
3 437, and 438 shall be assessed at a percentage of its actual
4 value. The percentage shall be determined by the director of
5 revenue in accordance with the provisions of this section. For
6 valuations established as of January 1, 1980, the percentage
7 shall be the quotient of the dividend and divisor as defined in
8 this section. The dividend shall be the total actual valuation
9 established for 1979 by the department of revenue, plus eight
10 percent of the amount so determined. The divisor for property
11 valued by the department of revenue pursuant to chapters 428,
12 433, 437, and 438 shall be the valuation established for 1979,
13 plus the amount of value added to the total actual value by the
14 revaluation of the property by the department of revenue as of
15 January 1, 1980. For valuations established as of January 1,
16 1981, and each year thereafter, the percentage of actual value
17 at which property valued by the department of revenue pursuant
18 to chapters 428, 433, 437, and 438 shall be assessed shall be
19 calculated in accordance with the methods provided herein,
20 except that any references to ten percent in this subsection
21 shall be eight percent. For valuations established on or after
22 January 1, 2013, property valued by the department of revenue
23 pursuant to chapter 434 shall be assessed at a percentage
24 portion of its actual value ~~equal to the percentage of actual~~
25 ~~value determined in the same manner~~ at which property assessed
26 as commercial property is assessed under paragraph "b" for the
27 same assessment year.

28 *b.* For valuations established on or after January 1, 2013,
29 commercial property, excluding properties referred to in
30 section 427A.1, subsection 9, shall be assessed at a percentage
31 portion of its actual value, as determined in this paragraph
32 "b".

33 (1) For valuations established for the assessment year
34 beginning January 1, 2013, the percentage of actual value
35 as equalized by the department of revenue as provided in

1 section 441.49 at which commercial property shall be assessed
2 shall be ninety-five percent. For valuations established
3 for the assessment year beginning January 1, 2014, and each
4 assessment year thereafter beginning before January 1, 2022,
5 the percentage of actual value as equalized by the department
6 of revenue as provided in [section 441.49](#) at which commercial
7 property shall be assessed shall be ninety percent.

8 (2) For valuations established for the assessment year
9 beginning January 1, 2022, and each assessment year thereafter,
10 the portion of actual value at which each property unit of
11 commercial property shall be assessed shall be the sum of the
12 following:

13 (a) An amount equal to the product of the assessment
14 limitation percentage applicable to residential property under
15 subsection 4 for that assessment year multiplied by the actual
16 value of the property that exceeds zero dollars but does not
17 exceed one hundred fifty thousand dollars.

18 (b) An amount equal to ninety percent of the actual value of
19 the property for that assessment year that exceeds one hundred
20 fifty thousand dollars.

21 c. For valuations established on or after January 1, 2013,
22 industrial property, excluding properties referred to in
23 section 427A.1, subsection 9, shall be assessed at a percentage
24 portion of its actual value, as determined in this paragraph
25 "c".

26 (1) For valuations established for the assessment year
27 beginning January 1, 2013, the percentage of actual value
28 as equalized by the department of revenue as provided in
29 section 441.49 at which industrial property shall be assessed
30 shall be ninety-five percent. For valuations established
31 for the assessment year beginning January 1, 2014, and each
32 assessment year thereafter beginning before January 1, 2022,
33 the percentage of actual value as equalized by the department
34 of revenue as provided in [section 441.49](#) at which industrial
35 property shall be assessed shall be ninety percent.

1 (2) For valuations established for the assessment year
2 beginning January 1, 2022, and each assessment year thereafter,
3 the portion of actual value at which each property unit of
4 industrial property shall be assessed shall be the sum of the
5 following:

6 (a) An amount equal to the product of the assessment
7 limitation percentage applicable to residential property under
8 subsection 4 for that assessment year multiplied by the actual
9 value of the property that exceeds zero dollars but does not
10 exceed one hundred fifty thousand dollars.

11 (b) An amount equal to ninety percent of the actual value of
12 the property for that assessment year that exceeds one hundred
13 fifty thousand dollars.

14 d. For valuations established for the assessment year
15 beginning January 1, 2019, and each assessment year thereafter,
16 the percentages or portions of actual value at which property
17 is assessed, as determined under this subsection, shall not be
18 applied to the value of wind energy conversion property valued
19 under section 427B.26 the construction of which is approved by
20 the Iowa utilities board on or after July 1, 2018.

21 e. (1) For each fiscal year beginning on or after July 1,
22 2023, there is appropriated from the general fund of the state
23 to the department of revenue the sum of one hundred twenty-five
24 million dollars to be used for payments under this paragraph
25 calculated as a result of the assessment limitations imposed
26 under paragraph "b", subparagraph (2), subparagraph division
27 (a), and paragraph "c", subparagraph (2), subparagraph division
28 (a).

29 (2) For fiscal years beginning on or after July 1, 2023,
30 each county treasurer shall be paid by the department of
31 revenue an amount calculated under subparagraph (4). If an
32 amount appropriated for the fiscal year is insufficient to make
33 all payments as calculated under subparagraph (4), the director
34 of revenue shall prorate the payments to the county treasurers
35 and shall notify the county auditors of the pro rata percentage

1 on or before September 30.

2 (3) On or before July 1 of each fiscal year, the assessor
3 shall report to the county auditor that portion of the total
4 actual value of all commercial property and industrial property
5 in the county that is subject to the assessment limitations
6 imposed under paragraph "b", subparagraph (2), subparagraph
7 division (a), and paragraph "c", subparagraph (2), subparagraph
8 division (a), for the assessment year used to calculate the
9 taxes due and payable in that fiscal year.

10 (4) On or before September 1 of each fiscal year, the county
11 auditor shall prepare a statement, based on the report received
12 in subparagraph (3) and information transmitted to the county
13 auditor under chapter 434, listing for each taxing district in
14 the county:

15 (a) The product of the portion of the total actual value
16 of all commercial property, industrial property, and property
17 valued by the department under chapter 434 in the county
18 that is subject to the assessment limitations imposed under
19 paragraph "b", subparagraph (2), subparagraph division (a), and
20 paragraph "c", subparagraph (2), subparagraph division (a), for
21 the applicable assessment year used to calculate taxes which
22 are due and payable in the applicable fiscal year multiplied
23 by the difference, stated as a percentage, between ninety
24 percent and the assessment limitation percentage applicable
25 to residential property under subsection 4 for the applicable
26 assessment year.

27 (b) The tax levy rate per one thousand dollars of assessed
28 value for each taxing district for the applicable fiscal year.

29 (c) The amount of the payment for each county is equal to
30 the amount determined pursuant to subparagraph division (a),
31 multiplied by the tax rate specified in subparagraph division
32 (b), and then divided by one thousand dollars.

33 (5) The county auditor shall certify and forward one copy of
34 the statement described in subparagraph (4) to the department
35 of revenue not later than September 1 of each fiscal year.

1 (6) The amounts determined under this paragraph shall
2 be paid by the department to the county treasurers in equal
3 installments in September and March of each year. The county
4 treasurer shall apportion the payments among the eligible
5 taxing districts in the county and the amounts received by each
6 taxing authority shall be treated the same as property taxes
7 paid.

8 f. For the purposes of this subsection, unless the context
9 otherwise requires:

10 (1) "Contiguous parcels" means any of the following:

11 (a) Parcels that share a common boundary.

12 (b) Parcels within the same building or structure
13 regardless of whether the parcels share a common boundary.

14 (c) Permanent improvements to the land that are situated
15 on one or more parcels of land that are assessed and taxed
16 separately from the permanent improvements if the parcels of
17 land upon which the permanent improvements are situated share
18 a common boundary.

19 (2) "Parcel" means the same as defined in section 445.1.
20 "Parcel" also means that portion of a parcel assigned a
21 classification of commercial property or industrial property
22 pursuant to section 441.21, subsection 14, paragraph "b".

23 (3) "Property unit" means a parcel or contiguous parcels
24 all of which are located within the same county, with the same
25 property tax classification, are owned by the same person, and
26 are operated by that person for a common use and purpose.

27 Sec. 37. Section 441.21, subsections 9 and 10, Code 2022,
28 are amended to read as follows:

29 9. Not later than November 1, 1979, and November 1 of
30 each subsequent year, the director shall certify to the
31 county auditor of each county the percentages of actual
32 value at which residential property, agricultural property,
33 commercial property, industrial property, property valued by
34 the department of revenue pursuant to [chapter 434](#), and property
35 valued by the department of revenue pursuant to [chapters 428](#),

1 433, 437, and 438 in each assessing jurisdiction in the county
2 shall be assessed for taxation, including for assessment years
3 beginning on or after January 1, 2022, the percentages used to
4 apply the assessment limitations under subsection 5, paragraphs
5 "b" and "c". The county auditor shall proceed to determine
6 the assessed values of agricultural property, residential
7 property, commercial property, industrial property, property
8 valued by the department of revenue pursuant to chapter 434,
9 and property valued by the department of revenue pursuant to
10 chapters 428, 433, 437, and 438 by applying such percentages
11 to the current actual value of such property, as reported to
12 the county auditor by the assessor, and the assessed values so
13 determined shall be the taxable values of such properties upon
14 which the levy shall be made.

15 10. The ~~percentage~~ percentages of actual value computed
16 by the department of revenue for agricultural property,
17 residential property, commercial property, industrial property,
18 property valued by the department of revenue pursuant to
19 chapter 434, and property valued by the department of revenue
20 pursuant to chapters 428, 433, 437, and 438, including for
21 assessment years beginning on or after January 1, 2022, the
22 percentages used to apply the assessment limitations under
23 subsection 5, paragraphs "b" and "c", and used to determine
24 assessed values of those classes of property ~~does~~ do not
25 constitute a rule as defined in section 17A.2, subsection 11.

26 Sec. 38. RETROACTIVE APPLICABILITY. This division of this
27 Act applies retroactively to assessment years beginning on or
28 after January 1, 2022.

29 DIVISION XII

30 WAGE ASSIGNMENT NOTICE

31 Sec. 39. Section 421.17B, subsection 3, paragraph a, Code
32 2022, is amended to read as follows:

33 a. ~~(1)~~ The facility may proceed under this section only if
34 twenty days' notice of intent has been ~~provided~~ sent by regular
35 mail to the last known address of the obligor, notifying

1 the obligor that the obligor is subject to this section and
2 the facility intends to use the process established in this
3 section. If the facility determines that collection of the
4 debt may be in jeopardy, the facility may request that the
5 employer deliver notice of the wage assignment simultaneously
6 with the remainder of or in lieu of the obligor's compensation
7 due from the employer. The twenty days' notice period shall
8 not be required if the facility determines that the collection
9 of past due amounts would be jeopardized.

10 ~~(2) The facility may obtain one or more wage assignments~~
11 ~~of an obligor who is subject to this section. If the obligor~~
12 ~~has more than one employer, the facility may receive wage~~
13 ~~assignments from one or more of the employers until the full~~
14 ~~debt obligation of the obligor is satisfied. If an obligor has~~
15 ~~more than one employer, the facility shall give notice to all~~
16 ~~employers from whom an assignment is sought.~~

17 Sec. 40. Section 421.17B, subsection 3, paragraph b,
18 unnumbered paragraph 1, Code 2022, is amended to read as
19 follows:

20 The facility shall notify an obligor subject to this section
21 of the initiation of the wage assignment action. The notice of
22 initiation from the facility to the obligor shall be sent by
23 regular mail within two working days of sending the notice to
24 the employer pursuant to subsection 6, paragraph "b", and shall
25 contain all of the following:

26 Sec. 41. Section 421.17B, subsection 4, Code 2022, is
27 amended by adding the following new paragraph:

28 NEW PARAGRAPH. c. The facility may obtain multiple wage
29 assignments of an obligor who is subject to this section. If
30 the obligor has multiple employers, the facility may receive
31 wage assignments from each employer until the full debt
32 obligation of the obligor is satisfied. The facility shall
33 give notice to each employer when the facility is seeking a
34 wage assignment.

35 Sec. 42. Section 421.17B, subsection 6, paragraph b, Code

1 2022, is amended to read as follows:

2 ~~The~~ To initiate a wage assignment, the facility shall
3 send a notice to the employer ~~within fourteen days of sending~~
4 more than twenty days after the notice of the ~~wage assignment~~
5 intent to use the levy process is sent to the obligor pursuant
6 to subsection 3, paragraph "a". The notice shall inform the
7 employer of the amount to be assigned to the facility from each
8 wage, salary, or payment period that is due the obligor. The
9 facility may receive assignment of up to one hundred percent
10 of the obligor's disposable income, salary, or payment for any
11 given period until the full obligation to the facility is paid
12 in full.

13 Sec. 43. Section 421.17B, subsection 9, paragraph a,
14 unnumbered paragraph 1, Code 2022, is amended to read as
15 follows:

16 A notice ~~of wage assignment given~~ sent to the obligor under
17 this section is effective without the serving of another notice
18 until the ~~earliest of either~~ earlier of the following:

19 DIVISION XIII

20 OUT-OF-STATE RECIPROCAL COLLECTIONS

21 Sec. 44. Section 421.24, Code 2022, is amended by striking
22 the section and inserting in lieu thereof the following:

23 **421.24 Reciprocal interstate enforcement.**

24 1. For the purposes of this section, the terms "*tax*" and
25 "*taxes*" include interest and penalties due under any taxing
26 statute, and liability for interest or penalties, or both,
27 due under a taxing statute of another state or a political
28 subdivision of another state, and shall be recognized and
29 enforced by the courts of this state to the same extent that
30 the laws of the other state permit the enforcement of liability
31 for interest or penalties, or both, due under a taxing statute
32 of this state or a political subdivision of this state.

33 2. *a.* The director of revenue shall have the authority
34 to enter into an agreement with a department or agency of any
35 other state for the department or agency of the other state to

1 collect delinquent accounts, charges, fees, loans, taxes, or
2 other indebtedness owed to, placed with, or being collected
3 by the central debt collection facility of the department of
4 revenue. The department may retain from the amounts collected
5 a fee established by agreement with the department or agency
6 of the other state.

7 *b.* The director of revenue shall have the authority to
8 enter into an agreement with a department or agency of any
9 other state for the centralized debt collection facility to
10 collect delinquent accounts, charges, fees, loans, taxes, or
11 other indebtedness owed to, placed with, or being collected
12 by the other state. The obligations or indebtedness of the
13 other state referred to the facility must be delinquent and not
14 subject to litigation, claim, appeal, or review pursuant to the
15 appropriate remedies of the state. The department may retain
16 from the amounts collected a fee established by agreement with
17 the department or agency of the other state.

18 *c.* Upon referral of a delinquent balance from the department
19 or agency of another state pursuant to paragraph "b", the
20 department shall send written notification to the obligor by
21 regular mail to the obligor's last known mailing address. The
22 notification shall contain an explanation of the balance owed,
23 the department or agency to which the balance is owed, that the
24 department has entered into an agreement to collect the balance
25 owed, and the obligor's opportunity to give written notice of
26 intent to contest the department's right to collect the amount
27 owed.

28 3. *a.* Challenges under this section may be initiated
29 only by an obligor. The department's review of its right to
30 reciprocal collection is not subject to chapter 17A.

31 *b.* The obligor challenging the reciprocal collection shall
32 submit a written challenge in the manner provided in the notice
33 described in subsection 2, paragraph "c", within fifteen days of
34 the date of the notice.

35 *c.* The department, upon receipt of a written challenge,

1 shall provide written notice of the challenge to the referring
2 department or agency. The department shall review the
3 information provided by the referring department or agency and
4 shall obtain additional information if necessary to establish
5 that the liability is delinquent and not subject to appeal, or
6 to verify the identity of the obligor or the amount owed. The
7 department shall set a time to occur within ten days of receipt
8 of the challenge to review the relevant facts of the challenge
9 with the obligor. An alternative time may be set at the
10 request of the obligor. If the obligor does not participate in
11 the review at the scheduled time and an alternative time is not
12 requested and approved, the review shall take place without the
13 obligor being present. Only a determination that the referred
14 liability is not delinquent or is subject to challenge or a
15 mistake of fact, including a mistake in the identity of the
16 obligor, or a mistake in the amount owed, shall be considered
17 as a reason to reject the referred liability.

18 *d.* If the department determines that a mistake of fact
19 has occurred or that the liability is not delinquent or is
20 subject to challenge, the department shall reject referral of
21 the liability and shall take no further action to collect the
22 liability.

23 *e.* If the department finds no mistake of fact and that
24 the liability is delinquent and not subject to challenge,
25 the department shall deny the challenge and provide a notice
26 of that effect to the obligor and may proceed to collect the
27 balance owed.

28 4. *a.* At the request of the director the attorney general
29 may bring suit in the name of this state, in the appropriate
30 court of any other state to collect any tax legally due in
31 this state, and any political subdivision of this state or the
32 appropriate officer, acting in its behalf, may bring suit in
33 the appropriate court of any other state to collect any tax
34 legally due to such political subdivision.

35 *b.* The courts of this state shall recognize and enforce

1 liabilities for taxes lawfully imposed by any other state, or
2 any political subdivision of the other state, which extends
3 a like comity to this state, and the duly authorized officer
4 of any such state or a political subdivision of such state may
5 sue for the collection of such tax in the courts of this state.
6 A certificate by the secretary of state of such other state
7 that an officer suing for the collection of such a tax is duly
8 authorized to collect the same shall be conclusive proof of
9 such authority.

10 c. The courts of this state shall not enforce interest
11 rates or penalties on taxes of any other state which exceed the
12 interest rates and penalties imposed by the state of Iowa for
13 the same or a similar tax.

14 5. Thirty days following the mailing of notice pursuant
15 to subsection 2, paragraph "c", if no written challenge is
16 received, or upon the department providing notice of denial
17 of a challenge pursuant to subsection 3, paragraph "e", any
18 tax amount referred to the facility under subsection 2 shall
19 be treated as the equivalent of individual income tax that is
20 final, due and payable, and may be collected in any manner
21 authorized under the law for collection of a delinquent tax
22 liability, including but not limited to the recording of a
23 notice of state tax lien or issuance of a distress warrant.

24 6. The department may release information otherwise
25 confidential under section 422.20 or 422.72 to the department
26 or agency of the other state, provided the department or agency
27 of the other state agrees to keep such information confidential
28 as defined by Iowa law. An employee or contractor of the
29 department or agency of the other state shall not be required
30 to complete the confidentiality training or acknowledgment
31 requirements of the department.

32 DIVISION XIV

33 PASS-THROUGH ENTITY TAXATION

34 Sec. 45. Section 422.25A, subsection 3, Code 2022, is
35 amended to read as follows:

1 3. *State ~~partnership~~ pass-through representative.*

2 Notwithstanding any other law to the contrary, the state
3 ~~partnership~~ pass-through representative for the reviewed
4 year shall have the sole authority to act on behalf of
5 the partnership or pass-through entity with respect to an
6 action required or permitted to be taken by a partnership or
7 pass-through entity under this section or section 422.28 or
8 422.29 with respect to final federal partnership adjustments
9 arising from a partnership level audit or an administrative
10 adjustment request, and its direct partners and indirect
11 partners shall be bound by those actions.

12 Sec. 46. Section 422.25A, subsection 4, paragraph a,
13 subparagraph (3), Code 2022, is amended to read as follows:

14 (3) File an amended composite return under section 422.13,
15 Code 2021, or under section 422.16B, as applicable, if one
16 was originally required to be filed, and if applicable for
17 withholding from partners, file an amended withholding report
18 under section 422.16, Code 2021, and pay the additional amount
19 under this title that would have been due had the final federal
20 partnership adjustments been reported properly as required,
21 including any applicable interest and penalties.

22 Sec. 47. Section 422.25A, subsection 4, paragraph b,
23 subparagraph (3), Code 2022, is amended to read as follows:

24 (3) If the direct partner is a tiered partner and subject to
25 section 422.13, Code 2021, or section 422.16B, file an amended
26 composite return under section 422.13, Code 2021, or under
27 section 422.16B, as applicable, if such return was originally
28 required to be filed, and if applicable for withholding from
29 partners file an amended withholding report under section
30 422.16, Code 2021, if one was originally required to be filed.

31 Sec. 48. Section 422.25A, subsection 4, paragraph c,
32 subparagraph (3), Code 2022, is amended to read as follows:

33 (3) Within ninety days after the time for filing and
34 furnishing statements to tiered partners and their partners as
35 established by section 6226 of the Internal Revenue Code and

1 the regulations thereunder, if the indirect partner is a tiered
2 partner and subject to [section 422.13](#), Code 2021, or section
3 [422.16B](#), file an amended composite return under [section 422.13](#),
4 [Code 2021](#), or under section 422.16B, as applicable, if such
5 return was originally required to be filed, and if applicable
6 for withholding from partners, file an amended withholding
7 report under [section 422.16](#), Code 2021, if one was originally
8 required to be filed.

9 Sec. 49. Section 422.25B, Code 2022, is amended to read as
10 follows:

11 **422.25B State ~~partnership~~ pass-through representative.**

12 1. As used in [this section](#), all words and phrases defined
13 in [section 422.25A](#) shall have the same meaning given them by
14 that section.

15 2. The state ~~partnership~~ pass-through representative for
16 the reviewed year for a partnership shall be the partnership's
17 federal partnership representative with respect to an action
18 required or permitted to be taken by a state ~~partnership~~
19 pass-through representative under [this chapter](#) for a reviewed
20 year, unless the partnership designates in writing another
21 person as the state ~~partnership~~ pass-through representative as
22 provided in [subsection 3](#). The state ~~partnership~~ pass-through
23 representative for the reviewed year for a pass-through entity
24 is the person designated in [subsection 3](#).

25 3. The department may establish reasonable qualifications
26 for a person to be a state ~~partnership~~ pass-through
27 representative. If a partnership desires to designate a
28 person other than the federal partnership representative, the
29 partnership shall designate such person in the manner and
30 form prescribed by the department. A pass-through entity
31 shall designate a person as the state ~~partnership~~ pass-through
32 representative in the manner and form prescribed by the
33 department. A partnership or pass-through entity shall be
34 allowed to change such designation by notifying the department
35 at the time the change occurs in the manner and form prescribed

1 by the department.

2 4. The department may adopt any rules pursuant to chapter
3 17A to implement [this section](#).

4 Sec. 50. Section 422.25C, subsections 2 and 3, Code 2022,
5 are amended to read as follows:

6 2. For tax years beginning on or after January 1, 2020, any
7 adjustments to a partnership's or pass-through entity's items
8 of income, gain, loss, expense, or credit, or an adjustment to
9 such items allocated to a partner that holds an interest in a
10 partnership or pass-through entity for the reviewed year by
11 the department as a result of a state partnership audit, shall
12 be determined at the partnership level or pass-through entity
13 level in the same manner as provided by section 6221(a) of the
14 Internal Revenue Code and the regulations thereunder unless a
15 different treatment is specifically provided in [this title](#).

16 The provisions of sections 6222, 6223, and 6227 of the Internal
17 Revenue Code and the regulations thereunder shall also apply to
18 a partnership or pass-through entity and its direct or indirect
19 partners in the same manner as provided in such sections unless
20 a different treatment is specifically provided in [this title](#).

21 For purposes of applying such sections, due account shall be
22 made for differences in federal and Iowa terminology. The
23 adjustment provided by section 6221(a) of the Internal Revenue
24 Code shall be determined as provided in such section but shall
25 be based on Iowa taxable income or other tax attributes of
26 the partnership or pass-through entity as determined pursuant
27 to [this chapter](#) for the reviewed year. The department shall
28 issue a notice of adjustment to the partnership or pass-through
29 entity. Such notice shall be treated as an assessment for
30 the purposes of [section 422.25](#), and the notice shall be
31 appealable by the partnership or pass-through entity pursuant
32 to [sections 422.28](#) and [422.29](#) and shall be issued within the
33 time period provided by [section 422.25](#). Once the adjustments
34 to partnership-related or pass-through entity-related items or
35 reallocations of income, gains, losses, expenses, credits, and

1 other attributes among such partners for the reviewed year are
2 finally determined, the partnership or pass-through entity and
3 any direct partners or indirect partners shall then be subject
4 to the provisions of [section 422.25, subsection 1](#), paragraph
5 "e", and [section 422.25A](#) in the same manner as if the state
6 partnership audit were a federal partnership level audit, and
7 as if the final state partnership audit adjustment were a final
8 federal partnership adjustment. The penalty exceptions in
9 [section 421.27, subsection 2](#), paragraphs "b" and "c", shall not
10 apply to a state partnership audit.

11 3. The state ~~partnership~~ pass-through representative for
12 the reviewed year as determined under [section 422.25B](#) shall
13 have the sole authority to act on behalf of the partnership
14 or pass-through entity with respect to an action required or
15 permitted to be taken by a partnership or pass-through entity
16 under [this section](#), including proceedings under [section 422.28](#)
17 or [422.29](#), and the partnership's or pass-through entity's
18 direct partners and indirect partners shall be bound by those
19 actions.

20 Sec. 51. COMPOSITE RETURN UNUSED TAX CREDIT CARRYFORWARDS
21 FROM TAX YEAR 2021. Notwithstanding any other provision
22 of law to the contrary, if a pass-through entity filing
23 composite returns under [section 422.13, subsection 5](#), Code
24 2021, has a nonrefundable income tax credit carryforward amount
25 attributable to the composite return following the close of
26 the entity's composite return tax year that began during the
27 2021 calendar year, the pass-through entity may allocate those
28 income tax credit carryforward amounts to the pass-through
29 entity's partners, members, beneficiaries, or shareholders in
30 the pass-through entity's tax year that begins during the 2022
31 calendar year, in the amount designated by the pass-through
32 entity and in the manner and form prescribed by the department
33 of revenue. The income tax credit shall be the same in the
34 hands of the partner, member, beneficiary, or shareholder as in
35 the pass-through entity, and may be claimed for any tax year

1 that the pass-through entity could have claimed the tax credit.

2

DIVISION XV

3

INHERITANCE TAX — UNKNOWN HEIRS

4 Sec. 52. Section 450.93, Code 2022, is amended to read as
5 follows:

6 **450.93 Unknown heirs.**

7 1. Whenever For a decedent dying before January 1, 2021,
8 whenever the heirs or persons entitled to any estate or any
9 interest therein are unknown or their place of residence
10 cannot with reasonable certainty be ascertained, a tax of five
11 percent shall be paid to the department of revenue upon all
12 such estates or interests, subject to refund as provided herein
13 in other cases; provided, however, that if it be afterwards
14 determined that any estate or interest passes to aliens, there
15 shall be paid within sixty days after such determination and
16 before delivery of such estate or property, an amount equal to
17 the difference between five percent, the amount paid, and the
18 amount which such person should pay under the provisions of
19 this chapter.

20 2. a. For a decedent dying on or after January 1, 2021,
21 but before January 1, 2022, the tax imposed in subsection 1
22 shall be reduced by twenty percent, and rounded to the nearest
23 one-hundredth of one percent.

24 b. For a decedent dying on or after January 1, 2022,
25 but before January 1, 2023, the tax imposed in subsection 1
26 shall be reduced by forty percent, and rounded to the nearest
27 one-hundredth of one percent.

28 c. For a decedent dying on or after January 1, 2023,
29 but before January 1, 2024, the tax imposed in subsection 1
30 shall be reduced by sixty percent, and rounded to the nearest
31 one-hundredth of one percent.

32 d. For a decedent dying on or after January 1, 2024, but
33 before January 1, 2025, the tax imposed in subsection 1 shall
34 be reduced by eighty percent, and rounded to the nearest
35 one-hundredth of one percent.

1 3. For a decedent dying on or after January 1, 2025, the tax
2 in subsection 1 shall not be imposed.

3 Sec. 53. RETROACTIVE APPLICABILITY. This division of this
4 Act applies retroactively to January 1, 2021.

5 DIVISION XVI

6 NOTICE REQUIREMENTS FOR PUBLICATION OF INTEREST RATES

7 Sec. 54. Section 421.7, subsection 6, Code 2022, is amended
8 to read as follows:

9 6. In November of each year the director shall cause an
10 advisory notice to be published in the Iowa administrative
11 bulletin and ~~in a newspaper of general circulation in this~~
12 state on the internet site of the department, stating the
13 rate of interest to be in effect on or after January 1 of
14 the following year, as established by [this section](#). The
15 calculation and publication of the rate of interest by the
16 director is exempt from [chapter 17A](#).

17 DIVISION XVII

18 PROPERTY ASSESSMENT APPEAL BOARD — SALARIES

19 Sec. 55. 2008 Iowa Acts, chapter 1191, section 14,
20 subsection 5, as amended by 2013 Iowa Acts, chapter 123,
21 section 63, 2018 Iowa Acts, chapter 1163, section 8, and 2018
22 Iowa Acts, chapter 1165, section 81, is amended to read as
23 follows:

24 5. The following are range 5 positions: administrator of
25 the division of homeland security and emergency management of
26 the department of public defense, state public defender, drug
27 policy coordinator, labor commissioner, workers' compensation
28 commissioner, executive director of the college student aid
29 commission, director of the department of cultural affairs,
30 director of the department of elder affairs, director of the
31 law enforcement academy, ~~members of the property assessment~~
32 ~~appeal board~~, executive director of the department of veterans
33 affairs, and administrator of the historical division of the
34 department of cultural affairs.

35 Sec. 56. 2008 Iowa Acts, chapter 1191, section 14,

1 subsection 6, is amended to read as follows:

2 6. The following are range 6 positions: director of the
3 office of energy independence, superintendent of banking,
4 superintendent of credit unions, administrator of the alcoholic
5 beverages division of the department of commerce, director of
6 the department of inspections and appeals, commandant of the
7 Iowa veterans home, commissioner of public safety, commissioner
8 of insurance, executive director of the Iowa finance authority,
9 director of the department of natural resources, consumer
10 advocate, members of the property assessment appeal board, and
11 chairperson of the utilities board. The other members of the
12 utilities board shall receive an annual salary within a range
13 of not less than 90 percent but not more than 95 percent of the
14 annual salary of the chairperson of the utilities board.

15 Sec. 57. APPLICABILITY. This division of this Act applies
16 to fiscal years beginning on or after July 1, 2022, effective
17 with the pay period beginning June 24, 2022, and subsequent pay
18 periods.

19 EXPLANATION

20 The inclusion of this explanation does not constitute agreement with
21 the explanation's substance by the members of the general assembly.

22 This bill relates to state and local finances and the duties
23 and procedures of the department of revenue by providing for
24 electronic filing, communications, and records, modifying
25 transfer tax remittances, the assessment of property, the
26 collection of debt, and the taxation of pass-through entities,
27 reducing inheritance taxes for unknown heirs, and establishing
28 salaries.

29 DIVISION I — RECORD RETENTION. Currently, the director of
30 the department of revenue (DOR) may destroy useless records of
31 any taxpayer filed with or kept by the department. The bill
32 specifies that the director of revenue (director) shall destroy
33 useless records by the end of the calendar year following the
34 year in which the records are determined to be useless. The
35 bill permits a taxpayer or the DOR to request the director

1 retain a useless record under certain circumstances. The
2 bill also permits DOR to retain some records if personally
3 identifiable information has been removed, or the records are
4 related to a rule, statement of law or policy, or a final
5 order, decision, or opinion.

6 The bill allows DOR to make electronic copies of records or
7 use other methods to make such copies.

8 The division takes effect January 1, 2025.

9 DIVISION II — ELECTRONIC FILING — FIDUCIARIES — BUSINESS
10 ENTITIES. The bill requires a fiduciary to file an electronic
11 return under any of the following certain circumstances: the
12 individual, estate, or trust has gross receipts of \$250,000 or
13 more; the fiduciary is required to provide 10 or more schedules
14 K-1 to the beneficiaries; or the fiduciary reports \$25,000 or
15 more of Iowa tax credits.

16 The bill requires a partnership to file an electronic return
17 under any of the following circumstances: the partnership has
18 gross receipts of \$250,000 or more; the partnership is required
19 to provide 10 or more schedules K-1 to the partners; or the
20 partnership reports \$25,000 or more of Iowa tax credits.

21 If a pass-through entity that is required to file a composite
22 return is required to file an electronic return under section
23 422.14, 422.15, or 422.36, the bill requires the pass-through
24 entity to file the composite return of the pass-through entity
25 in an electronic format for the same taxable year. A composite
26 return generally is a return filed by a pass-through entity
27 that reports the state income of all nonresident owners.

28 The bill requires a corporation to file an electronic return
29 if the corporation has gross receipts of \$250,000 or more, or
30 the corporation reports \$25,000 or more of Iowa tax credits, or
31 in the case of an S corporation, the corporation is required to
32 issue 10 or more schedules K-1 to the shareholders.

33 The bill requires an affiliated group of corporations to
34 file an electronic return regardless of the amount of gross
35 receipts of the affiliated group or Iowa tax credits claimed.

1 The bill requires a financial institution (bank) to file an
2 electronic return under any of the following circumstances:
3 the financial institution has gross receipts of \$250,000 or
4 more; the financial institution reports \$25,000 or more of Iowa
5 tax credits, or in the case of an S corporation, the financial
6 institution is required to issue 10 or more schedules K-1 to
7 the shareholders.

8 The division applies to tax years ending on or after December
9 31, 2022, for a partnership, pass-through entity, corporation,
10 and financial institution, and applies to tax years ending on
11 or after December 31, 2023, for a fiduciary, or for tax years
12 ending on or after December 31 of the calendar year in which
13 the department implements a system for receiving the electronic
14 returns required by the division.

15 DIVISION III — ELECTRONIC FILING — CREDIT UNIONS. The
16 bill requires a credit union to file a return in an electronic
17 format specified by DOR.

18 The division applies to tax years ending on or after December
19 31, 2024, or for tax years ending on or after December 31 of the
20 calendar year in which the department implements a system for
21 receiving the electronic returns required by the division.

22 DIVISION IV — AUTHORITY TO CHARGE FEES. The bill specifies
23 DOR may charge a fee for a copy of a return. The fee may be
24 established by rule.

25 The bill also specifies that this division shall not be
26 construed to prohibit DOR from charging a fee for a copy of
27 a return prior to the enactment of the division pursuant to
28 another authority of DOR.

29 DIVISION V — AUTHORITY TO ACT ON BEHALF OF TAXPAYER. The
30 bill strikes and replaces provisions relating to the authority
31 to act on behalf of a business entity, and specifies that such
32 a person must be designated to act on behalf of the business
33 entity in tax matters.

34 The bill specifies DOR may authorize a trustee to have
35 authority to act on behalf of a taxpayer, if the trustee

1 complies with certain conditions requested by DOR including but
2 not limited to providing a copy of the trust agreement.

3 The bill specifies DOR may authorize a person named as
4 general or durable power of attorney to act on behalf of
5 a taxpayer if the person is named in a document which is
6 currently in force.

7 The bill requires a person acting on behalf of a taxpayer
8 must certify that the person possesses actual authority to act
9 on behalf of the entity in tax matters.

10 The bill allows DOR to require any documents or other
11 evidence to demonstrate an individual has authority to act on
12 behalf of the taxpayer before DOR.

13 DIVISION VI — ELECTRONIC COMMUNICATION. Under the
14 bill, DOR may permit a person to elect to receive a notice,
15 correspondence, or other communication electronically.

16 If a person makes an election to receive an electronic
17 communication, the posting of the electronic communication
18 to the electronic portal of DOR satisfies any requirement of
19 mailing or personal service in title X (financial resources),
20 Code chapter 272D (debt owed state or local government), or
21 Code sections 321.105A (fee for new registration) and 533.329
22 (taxation of credit unions).

23 The bill allows DOR to send any notice, correspondence, or
24 other communication by mail to a person who has elected to
25 receive an electronic communication.

26 DIVISION VII — INCOME STATEMENTS TO BE PROVIDED TO
27 THE DEPARTMENT. The bill updates and amends Code section
28 422.16(10)(a) relating to the penalties for willful violations
29 of the following: failure to furnish an employee with an
30 income statement; furnishing a false or fraudulent income
31 statement to an employee; failure to file an income statement
32 with DOR; filing a false or fraudulent income statement with
33 DOR; failure to file an annual reporting of taxes withheld with
34 DOR; and filing a false or fraudulent annual reporting of taxes
35 withheld with DOR. Under the bill and in current law, each

1 violation is punishable by a \$500 civil penalty.

2 The bill amends Code section 422.16(10)(b) to specify that a
3 person, withholding agent, or other person required to file a
4 withholding return shall be subject to the penalties provided
5 in Code section 421.27 in addition to the tax or additional tax
6 due.

7 The bill provides that the director may allow additional
8 time for the filing of documents required by section 422.16
9 (withholding income tax) in the case of illness, disability,
10 absence, or if good cause is shown.

11 DIVISION VIII — REMITTANCES OF TRANSFER TAX. Currently,
12 the county recorder remits the real estate transfer tax to
13 the treasurer of state. The bill changes the remittances
14 of the transfer tax by the county recorder and requires the
15 remittances of the transfer tax by the county recorder be made
16 to the department of revenue.

17 DIVISION IX — BOARD OF REVIEW ELIGIBILITY. The bill amends
18 Code section 441.32 relating to the removal of a member of a
19 board of review by specifying that if a board member is removed
20 under that Code section, the board member shall not be eligible
21 for appointment to a board of review in this state for six
22 years following the date of the removal.

23 DIVISION X — EQUALIZATION ADJUSTMENTS — APPEALS. The
24 bill amends Code section 441.48 to provide that, in addition
25 to the board of supervisors or the city council, a city or
26 county attorney or other official of the county or assessing
27 jurisdiction may provide written notice of intent to appeal
28 an equalization to the department of revenue. The bill also
29 requires the written notice of appeal to be provided within
30 10 days of the notice provided by the department of revenue.
31 Upon receiving a timely notice of intent to appeal, the bill
32 requires the department to schedule a hearing on the proposed
33 adjustment with the county or assessing jurisdiction and
34 specifies the allowable formats for the hearing or written
35 presentation of the appeal. The bill specifies that appeals of

1 a proposed adjustment are not subject to Code chapter 17A.

2 DIVISION XI — BUSINESS PROPERTY TAX CREDIT AND ASSESSMENT
3 LIMITATION. Code chapter 426C provides a business property tax
4 credit for commercial, industrial, and railway property for
5 property taxes due and payable in fiscal years beginning on or
6 after July 1, 2014. The business property tax credit is funded
7 from an annual standing appropriation of \$125 million.

8 The bill eliminates the annual appropriation for the
9 business property tax credit under Code section 426C.2 for
10 fiscal years beginning on or after July 1, 2023, and provides
11 that moneys remaining in the business property tax credit fund
12 at the end of the fiscal year beginning July 1, 2022, shall be
13 transferred by the department of revenue for deposit in the
14 general fund of the state. The bill also establishes a future
15 repeal date for Code chapter 426C of July 1, 2024.

16 Current Code section 441.21 imposes an assessment limitation
17 (rollback) on commercial property, industrial property,
18 and property valued by the department of revenue under Code
19 chapter 434 (railway company property) of 90 percent for
20 assessment years beginning on or after January 1, 2014. The
21 bill modifies the amount and methodology for calculating the
22 assessment limitation for property units, as defined in the
23 bill, within those classifications of property. Instead of a
24 uniform percentage of value, for valuations established for the
25 assessment year beginning January 1, 2022, and each assessment
26 year thereafter, the portion of actual value at which each
27 property unit of commercial property shall be assessed shall be
28 the sum of the following: (1) an amount equal to the product of
29 the assessment limitation percentage applicable to residential
30 property multiplied by the actual value of the property that
31 exceeds \$0 but does not exceed \$150,000; and (2) an amount
32 equal to 90 percent of the actual value of the property
33 for that assessment year that exceeds \$150,000. The bill
34 establishes a similar provision for industrial property and
35 provides that the assessed value of railway company property

1 shall be determined in the same manner as commercial property.

2 The bill also establishes an annual payment to local
3 governments based on the modified assessment limitations
4 imposed on that portion of the value of commercial and
5 industrial properties that does not exceed \$150,000. For
6 each fiscal year beginning on or after July 1, 2023, there
7 is appropriated from the general fund of the state to the
8 department of revenue the sum of \$125 million to be used for
9 such payments. If an amount appropriated for a fiscal year
10 is insufficient to make all payments, the director of revenue
11 shall prorate the payments to the county treasurers.

12 DIVISION XII — WAGE ASSIGNMENT NOTICE. The bill modifies
13 Code section 421.17B (administrative wage assignment
14 cooperative agreement). Under the bill, the centralized
15 debt collection facility (facility) within the department of
16 revenue may proceed against an obligor if a 20 days' notice
17 of intent has been sent to the obligor notifying the obligor
18 the facility intends to begin a wage assignment action. The
19 bill specifies the 20 days' notice period does not apply if the
20 facility determines the collection of past due amounts would
21 be in jeopardy. After the 20 days' notice period has run,
22 the bill requires the facility to notify the obligor of the
23 initiation of the wage assignment action within two working
24 days of sending the notice to the obligor's employer, and the
25 facility may obtain multiple wage assignments, if the obligor
26 has multiple employers.

27 DIVISION XIII — OUT-OF-STATE RECIPROCAL COLLECTIONS. The
28 bill modifies provisions related to out-of-state reciprocal
29 debt collections. Currently, the provisions are limited to
30 the collection of out-of-state tax debt. The bill expands
31 the types of debt the director is able to collect, and allows
32 the director to enter into an agreement with a department in
33 another state to collect the debts being collected by DOR. The
34 bill allows the director to enter into agreements to collect
35 the debts of another state through DOR. The bill requires the

1 out-of-state debt being collected by DOR to be delinquent and
2 not subject to litigation prior to accepting the collection on
3 such debt.

4 The bill establishes procedures to collect out-of-state debt
5 including procedures for challenging the collection of such
6 debt. The bill allows DOR to collect a fee from the amount of
7 out-of-state debt collected.

8 The bill specifies the DOR may release taxpayer information
9 that otherwise would be confidential when working with an
10 out-of-state department or agency, provided the out-of-state
11 department or agency complies with Iowa confidentiality law.

12 DIVISION XIV — PASS-THROUGH ENTITY TAXATION. The bill
13 changes the term "state partnership representative" to "state
14 pass-through representative" numerous times.

15 The bill permits a pass-through entity filing a composite
16 return that has a nonrefundable income tax credit carryforward
17 amount attributable to the composite return following the
18 close of the entity's composite return for the tax year that
19 began during the 2021 calendar year to allocate those income
20 tax credit carryforward amounts to the pass-through entity's
21 partners, members, beneficiaries, or shareholders in the
22 pass-through entity's tax year that begins during the 2022
23 calendar year.

24 DIVISION XV — INHERITANCE TAX — UNKNOWN HEIRS. Currently,
25 if an heir entitled to an estate interest cannot be found,
26 a tax of 5 percent is paid to the state, until the heir is
27 found, and at such time the correct amount of inheritance tax
28 is recomputed and paid to the state. The bill reduces the
29 inheritance tax on an unknown heir on the same percentage basis
30 the inheritance tax is being reduced in Code section 450.10.
31 The inheritance tax is set to be repealed for decedents dying
32 on or after January 1, 2025.

33 The division applies retroactively to January 1, 2021.

34 DIVISION XVI — NOTICE REQUIREMENTS FOR PUBLICATION OF
35 INTEREST RATES. The bill strikes a provision requiring the

1 director to publish the rate of interest in a newspaper, and
2 substitutes this requirement by allowing for the publication of
3 interest rates on the internet site of DOR.

4 DIVISION XVII — PROPERTY ASSESSMENT APPEAL BOARD —
5 SALARIES. The general assembly periodically establishes salary
6 ranges for certain appointed state officers and authorizes a
7 person (generally the governor) to establish the salaries of
8 those state officers. In 2013, the general assembly amended
9 the most recent salary range legislation (2008 Iowa Acts,
10 chapter 1191) to add members of the property assessment appeal
11 board to salary range 5 (\$73,250 to \$112,070). The bill moves
12 members of the property assessment appeal board to salary range
13 6 (\$84,240 to \$128,890) with the pay period beginning June 24,
14 2022.